

Brief Summary of Fire District Fee Schedule

Spring, 2007

State Legislators amended A.R.S. 11-251.06 in August 2006 requiring counties in Arizona to establish a Fee Schedule for services provided to Fire Districts. The new amendment states that Fire Districts shall reimburse counties the actual costs of organization, reorganization, boundary changes, elections services, use of county attorney and other services provided by the Assessor and Treasurer. The amendments give power to the Board of Supervisors to apply the same Fee Schedule to other Special Districts in the county.

Historically, the County provided services to Fire Districts and was reimbursed based on a per parcel assessment. The new amendments discontinue the per parcel fee for Fire Districts and allow Fire Districts to choose a different provider for their services. However, other special Districts will continue to be billed the per parcel fee. Under the parcel fee structure, the County collected \$1.61 for each parcel in Fire Districts. This rate was approved by the Board of Supervisors on May 17, 1999 and went into full effect following a gradual increment in 2002. The per parcel fee was set at 90% of the Total Cost, which included the costs for developing the assessed value for each parcel and tax collection costs divided by the total number of parcels in the County.

Currently, Coconino County is developing a Special District Fee Schedule to comply with the new statute. The first step for staff was to hire an outside firm to prepare the Fee Schedule. The consultant employed established industry standards in deriving the Fee Schedule. The proposed Schedule was based on labor, benefits, and overhead costs for employees in departments that provide services to Special Districts. The proposed Fee Schedule shows hourly rates that will be applied to providing specific services to each district.

The Finance Department has established an internal Cost Tracking guideline for services provided to the Fire Districts and other special Districts. Each department will be responsible for tracking the time spent on answering inquiries and providing services to Fire Districts and other special Districts. Districts will be billed if the demanded services that require County staff to spend more than 15 minutes. Districts will be billed for county services that they employ at the end of each quarter during the fiscal year.

LEXSTAT A.R.S. 11-251.06

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CURRENT THRU THE SECOND REGULAR SESSION, 47TH LEGISLATURE
Annotations current through August 11, 2006

TITLE 11. COUNTIES
CHAPTER 2. BOARD OF SUPERVISORS
ARTICLE 4. POWERS AND DUTIES

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

A.R.S. § 11-251.06 (2006)

§ 11-251.06. Reimbursement for county services to special districts

A. Notwithstanding any other statute, the board of supervisors may require the following special districts to reimburse the county for the cost of services provided to the special districts:

1. Antinoxious weed districts formed pursuant to title 48, chapter 2.
2. Pest control districts formed pursuant to title 48, chapter 3.
3. County improvement districts formed pursuant to title 48, chapter 6.
4. County improvement districts for lighting formed pursuant to sections 48-960 and 48-961.
5. Domestic water improvement districts formed pursuant to title 48, chapter 6, article 4.
6. County television improvement districts formed pursuant to title 48, chapter 7.
7. Community park maintenance districts formed pursuant to title 48, chapter 8.
8. Special road districts formed pursuant to title 48, chapter 10.
9. Power districts formed pursuant to title 48, chapter 11.
10. Electrical districts formed pursuant to title 48, chapter 12.
11. Hospital districts formed pursuant to title 48, chapter 13.
12. Sanitary districts formed pursuant to title 48, chapter 14.
13. Pest abatement districts formed pursuant to title 48, chapter 15.
14. Health service districts formed pursuant to title 48, chapter 16.

15. Agricultural improvement districts formed pursuant to title 48, chapter 17.
16. Drainage and flood protection districts formed pursuant to title 48, chapter 18.
17. Irrigation and water conservation districts formed pursuant to title 48, chapter 19.
18. Irrigation water delivery districts formed pursuant to title 48, chapter 20.
19. County flood control districts formed pursuant to title 48, chapter 21.
20. Multi-county water conservation districts formed pursuant to title 48, chapter 22.
21. County jail districts formed pursuant to title 48, chapter 25.

B. Fire districts formed pursuant to title 48, chapter 5 shall reimburse the county for the actual costs of organization, reorganization, boundary changes, election services, use of the county attorney and other services provided by the assessor and treasurer directly associated with county services provided to fire districts.

C. The board of supervisors shall establish a schedule for reimbursement of county services and shall distribute this schedule to the special districts prior to providing any service named in the schedule. The schedule may include charges to newly organized special taxing districts for county services rendered to these districts before and during organization. The reimbursement schedule shall not exceed the actual costs for the services provided by the county.

D. If the board of supervisors requires reimbursement for county services pursuant to subsections A and C of this section, the governing body of a special district listed in subsection A of this section may elect to perform for itself any of the services provided by the county in lieu of reimbursement, except election and financial services provided by the county.

E. Subsection D of this section does not authorize the governing body of any of the named special districts to levy any additional taxes not otherwise specified by statute.

HISTORY: Laws 2001 Ch. 209, § 1; Laws 2004, Ch. 200, § 1.